

STATE OF WISCONSIN  
DEPARTMENT OF HEALTH AND FAMILY SERVICES  
DIVISION OF MANAGEMENT AND TECHNOLOGY  
BUREAU OF FISCAL SERVICES

ACCOUNTING POLICY

TOPIC: Travel 1.7	EFFECTIVE DATE: 12/17/93
TITLE: Weekend Expense: Approval and Airfare Discounts	REVISION DATE: 6/3/97
AUTHORIZED BY: Cheryl Thompson, Deputy Director	PAGE 1 OF 8

**BACKGROUND**

Chapter 228.2 F5 of the DHFS Supervisor's Manual lists the requirements that must be met to allow reimbursement of weekend expenses. The requirements are:

1. Division Administrator/Office Director or delegated designee approval. This may not be delegated further than Bureau Directors. If the Division Administrator/Office Director further delegates this approval authority, a signed statement identifying the designee must be forwarded to Harlan Olson in the Accounts Payable/Preaudit Section - Bureau of Fiscal Services; and/or
2. Conference agenda or brochure which contain job related weekend activities.

**PROCEDURES**

As stated above, weekend expenses may be reimbursed when it is shown in a conference agenda or brochure that job related activities occur on the weekend. Normally, weekend expenses are considered to be lodging and/or meals. When weekend expenses are being reimbursed because of this reason, a copy of the conference agenda or brochure must be attached (as justification) to the reimbursement voucher submitted to the Bureau of Fiscal Services.

If a conference brochure does not document job-related weekend activities, the Division Administrator/Office Director or delegated designee may approve weekend expense subject to the limitations below. The employee must submit a written request with appropriate justification to the Division Administrator/Office Director or delegated designee. The justification needs to clearly show that the weekend expenses are necessary and reasonable. When weekend expenses are being reimbursed because of this reason, a copy of the request (justification) along with the Division Administrator's/Office Director's or delegated designee approval must be attached to the reimbursement voucher submitted to the Bureau of Fiscal Services.

As a means of effectively managing travel expenditures, employees should take full advantage of plans and discounts to obtain the lowest cost travel that is consistent with the purpose and timing of the trip. Organizations should make

every effort to lower travel costs through critical review of travel needs, coordination of travel arrangements, obtaining discounts whenever possible and prompt payment of travel related invoices.

As part of this policy, weekend expense may be approved by the Division Administrator/Office Director or delegated designee when it has been documented that there is a cost savings due to purchasing airfare with a Saturday night stay. The Department may reimburse living expenses in the (work-related) destination city when it is documented that the expenses are less than the cost of the trip without a Saturday night stay. These living expenses are normally lodging and/or meals. This approval can be used when only one additional day is added onto the normal trip in order to take in a Saturday night stay. Should a conference run only for a part of a day, and it is reasonably possible to arrive at the conference or return home that same day, then that day counts as the one day extension. When weekend expenses are being reimbursed because of this reason, a copy of the request (cost savings justification documentation) along with the Division Administrator's/Office Director's or delegated designee approval must be attached to the reimbursement voucher submitted to the Bureau of Fiscal Services.

Attached are examples of some hypothetical situations that may be encountered. Some of these examples meet the payment guidelines established in this policy, while others do not.

#### **REFERENCE**

Chapter 228, *DHFS Supervisor's Manual*.

#### **ATTACHMENT**

Examples of Allowable and Non-Allowable Weekend Expenses.

#### **CONTACT PERSON**

Harlan Olson  
Accounts Payable/Preaudit Section  
(608) 267-9301

**EXAMPLES OF ALLOWABLE AND NON-ALLOWABLE WEEKEND EXPENSES**

Department employees must use good judgment when incurring weekend expenses which are to be paid with Departmental funds. To be allowable, the expenses must be reasonable, necessary and ordinary. Unnecessary and personal expenses will not be reimbursed.

**ALLOWABLE WEEKEND EXPENSES**

In the following hypothetical situations, the identified weekend expenses meet the Department's guidelines and would be allowable.

1. Employee is to attend a conference in Washington, D.C. which begins on Monday at 8:00 a.m. and ends on Friday at 4:30 p.m. The organization books the airfare so the employee leaves for the conference on Saturday (in order to take in a Saturday night stay). Normally employee would have left on Sunday in order to be there in time for start of meeting on Monday morning. The airfare cost is \$230.00. Without the Saturday night stay, the airfare would be \$620.00. The difference is \$390.00.

The organization approves the employee's request for weekend expense reimbursement. The following cost justification was shown:

Round trip airfare to Washington, D.C. (without a Saturday night stay)		\$620.00
Round trip airfare to Washington, D.C. (with a Saturday night stay)	\$230.00	
Weekend expenses:		
Saturday night lodging	110.00	
Additional meals	<u>33.30</u>	<u>373.30</u>
Cost Savings		\$246.70

This expense is approvable because only one additional day was added on to the normal trip. In addition, cost justification detail was provided along with the Division Administrator's/Office Director or delegated designee approval.

2. Employee is to attend a training session in San Diego which runs from Wednesday through Friday. The training ends at 4:30 p.m. on Friday. The organization verified and documented that there were no feasible return flights after the meeting ended on Friday. Therefore, the organization books the return airfare so that the employee returns on Sunday. By doing so they are able to receive a reduced air fare because employee stays over Saturday night.

The organization approves the employee's request for weekend expense reimbursement. The following cost justification was shown:

Round trip airfare to San Diego (without Saturday night lodging)		\$750.00
Round trip airfare to San Diego (with a Saturday night stay)	\$375.00	
Weekend expenses:		
Friday and Saturday night lodging	150.00	
Additional meals	<u>33.30</u>	<u>558.30</u>
Cost savings		\$191.70

This is approvable because only one additional day was added on to the normal trip. In addition, cost justification detail and documentation showing that there were no reasonably possible return flights on Friday were provided along with the Division Administrator's/Office Director's or delegated designee approval.

#### **NON-ALLOWABLE WEEKEND EXPENSES**

In the following hypothetical situations, the identified expenses do not meet the Department's guidelines and would not be allowable.

1. Employee is to attend a conference in San Diego. The conference is to begin on Tuesday and end at noon on Thursday. The organization books the airfare so the employee leaves on Saturday (in order to take in Saturday night stay so that they can earn the discounted airfare). Employee requests weekend living expenses. (This would be the lodging and meals incurred).

This expense is not approvable because the Department's policy allows only the addition of one day on to the normal trip. In this case the conference started on Tuesday. Normally the employee would leave on Monday in order to be there for the start of the conference on Tuesday. Extending the trip by one day would mean employee would leave on Sunday. Leaving on Sunday and incurring Sunday night lodging would not allow the Department any airfare discount. Normally airfare discounts are earned only if there is a Saturday night stay. In this case the trip would have to be extended two additional days in order to earn the airfare discounts. The two day extension is not approvable.

This is not to say that the employee could not go to San Diego on Saturday and the Department earn the airfare discount. However, it does mean that the Department can not reimburse any of the weekend expenses.

2. Employee is to attend a conference in Albuquerque, New Mexico which runs Wednesday through Friday. Employee asks to have airfare be round trip from Madison to Santa Fe, New Mexico so that he/she may conduct some personal business in Santa Fe either before or after the conference. In order to get to the conference the employee also requests the use of a rental car. Organization documents the cost savings as follows:

Round trip airfare to Albuquerque (without a Saturday night stay)	\$800.00
--	----------

Round trip airfare to Albuquerque (with a Saturday night stay)	\$350.00
---	----------

Round trip airfare to Santa Fe (with a Saturday night stay)	\$380.00
--	----------

Car rental \$32.00 per day	\$160.00
----------------------------	----------

Organization approves employee request based upon the following cost savings.

Airfare to Albuquerque (without a Saturday night stay)	\$800.00
---	----------

Less:

Airfare to Santa Fe (Saturday night stay)	\$380.00	
Car rental	<u>\$160.00</u>	<u>540.00</u>
No meals or lodging (Employee stayed with relative)		

Cost savings	\$260.00
--------------	----------

This expense is not approvable because all the additional weekend expenses connected with Santa Fe are personal and are not at the conference destination. Therefore, the additional weekend expense (car rental) is not reimbursable even though organization showed cost savings.

This is not to say that the employee could not go to Santa Fe. The organization should have purchased only the round trip airfare to the conference destination. If employee wished to go to Santa Fe on Friday after the conference ended, he/she could have rented a car or obtained their own transportation to Santa Fe and stayed there at their own expense until Sunday.

The Department would still be eligible for the reduced airfare as long as the employee stayed over a Saturday night. However, the employee would not be eligible for any weekend expense reimbursement.

3. Employee is to attend a conference in Atlanta, Georgia. The conference runs from Tuesday through Friday. On Friday the conference ends at 11:30 a.m. The organization books the airfare so the employee stays through Saturday. (This is done so that they can earn the discounted airfare). Employee requests weekend living expenses. (This would be the lodging and meals incurred).

This expense is not approvable because the Department's policy allows only the addition of one day on to the normal trip. In this example, on Friday the conference ended at 11:30 a.m. It would be possible and

reasonable to return home on Friday afternoon. Therefore, extending the trip by one day would mean the employee would return home on Saturday. Extending to take in the Saturday night stay would mean an extension of more than one day.

4. Employee is to attend a conference in Atlanta, Georgia. The conference runs from Wednesday through Friday. The organization books round trip airfare through Atlanta to Hilton Head Island, South Carolina. The employee wants to leave Atlanta on Friday afternoon and go to Hilton Head on personal business. The organization wants to pay the round trip airfare to Hilton Head Island.

The organization provided the following cost justification.

Round trip airfare to Atlanta (without a Saturday night stay)	\$450.00
Round trip airfare to Hilton Head Island going through Atlanta. (with Saturday night stay)	<u>350.00</u>
Cost savings	\$100.00

Even though there is a cost savings, the total \$350.00 round trip is not approvable. The reason for this is that the Atlanta to Hilton Head and back to Atlanta portion is for non-state business. The employee would be responsible for the non-state business portion.

Therefore, before any approvals and reimbursements can be made, the exact cost of each portion of the trip would have to be broken down by the travel agent or airline. This detail would show the cost from Madison to Atlanta and from Atlanta to Hilton Head. This would be used to determine how much the Department would reimburse for the state business portion of the trip. The non-state business portion would be the responsibility of the employee.

- 5(a). Employee is to attend a conference in Atlanta, Georgia. The conference runs from Monday through Friday. At the end of the conference, the employee wants to fly from Atlanta to Boston on personal business. The employee plans on leaving Boston and returning to Madison on Sunday. The organization wants to pay the round trip airfare from Madison to Atlanta to Boston and back to Madison.

The organization provided the following cost justification.

Round trip airfare to Atlanta (without a Saturday night stay)	\$450.00
Round trip airfare to Atlanta, to Boston and to Madison from Boston. (with Saturday night stay)	<u>400.00</u>
Cost savings	\$ 50.00

As in number 4 above, even though there is a cost savings, the total \$400.00 round trip is not approvable. The reason for this is that the Boston portion of the trip is for personal business.

Also as in number 4 above, the exact cost of each portion of the trip would have to be broken down by the travel agent or airline. This detail would break the cost down from Madison to Atlanta, Atlanta to Boston and Boston to Madison. In this case, the Department would reimburse for the airfare from Madison to Atlanta and the lesser of the airfare from Boston to Madison or the amount from Madison to Atlanta. The remaining cost would be considered personal business and therefore the responsibility of the employee. No weekend expenses can be approved.

For example: The following detail was provided by the travel agent:

Madison to Atlanta	\$150.00
Atlanta to Boston	135.00
Boston to Madison	<u>115.00</u>
Total	\$400.00

In this example the State would pay the \$150.00 and the \$115.00. The employee would have to pay the \$135.00.

- 5(b). Another employee plans on attending the same conference as the employee in number 5(a) above. At the end of the conference the employee wants to

fly to New Orleans on personal business. The employee plans on leaving New Orleans and returning to Madison on Sunday. The organization wants to pay the round trip airfare from Madison to Atlanta to New Orleans and back to Madison.

The organization provided the following cost justification.

Round trip airfare to Atlanta (without a Saturday night stay)	\$450.00
Round trip airfare to Atlanta, to New Orleans and to Madison from New Orleans. (with Saturday night stay)	<u>425.00</u>
Cost savings	\$ 25.00

As in number 5(a) above, even though there is a cost savings, the total \$425.00 round trip is not approvable. The reason for this is that the New Orleans portion of the trip is for personal business.

Also as in number 5(a) above, the exact cost of each portion of the trip would have to be broken down by the travel agent or airline. This detail would break the cost down from Madison to Atlanta, Atlanta to New Orleans and New Orleans to Madison. In this case, the Department would

reimburse for the airfare from Madison to Atlanta and the lesser of the airfare from New Orleans to Madison or the amount from Madison to Atlanta. The remaining cost would be considered personal business and therefore the responsibility of the employee. No weekend expenses can be approved.

For example: The following detail was provided by the travel agent:

Madison to Atlanta	\$150.00
Atlanta to New Orleans	100.00
New Orleans to Madison	<u>175.00</u>
Total	\$425.00

In this example the State would pay the \$150.00 and \$150.00. The second \$150.00 is paid because it is the lesser of the Madison to Atlanta portion verses the New Orleans to Madison portion. The remaining cost would be the employee's responsibility to pay. No weekend expenses can be approved.